Date: August 7, 2020

To: Chief School Administrators

Route To: School Business Administrators

From: Glenn Forney, Deputy Assistant Commissioner
           Division of Finance

Policy Regarding Accounting for COVID-related Sanitization of Buildings

Pursuant to the New Jersey Department of Education's (NJDOE) school-reopening guidance, "The Road Back: Restart and Recovery for Education," school districts are required to adopt cleaning and sanitizing procedures to reduce the risk of spreading COVID-19.

The sanitization of school buildings during a health-related emergency that is required to make them usable and safe for students and staff related to the COVID-19 health emergency should be recorded in the Required Maintenance function (line numbers 48500 through 48580, function code 261) of the NJDOE's 2020-21 Uniform Minimum Chart of Accounts. Required maintenance does not include janitorial or custodial services related to routine cleanings; these costs are recorded in function 262, Custodial Services. Only enhanced costs for COVID-19 sanitization should be recorded in Required Maintenance.

Since the costs for COVID-19 related sanitization are considered required maintenance and recorded in function 261, these enhanced sanitization costs are eligible to be funded by Maintenance Reserve. Pursuant to *N.J.A.C.* 6A:23A-14.2, districts may, by board resolution, withdraw funds from the maintenance reserve account and appropriate the funds into the required maintenance account lines at budget time or any time during the year for use on required maintenance activities for a school facility.

As required under the regulations at *N.J.A.C.* 6A:26-20.4, districts must maintain the accounting records for required maintenance at the school facility level.

Questions regarding the maintenance reserve should be sent to budget@doe.nj.gov.

c: Members, State Board of Education
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